



## Imputation!

Matthew 5:17–20 (NKJV)

### ***Jesus Fulfills the Law***

<sup>17</sup> “Do not think that I came to destroy the Law or the Prophets. I did not come to destroy but to fulfill. <sup>18</sup> For assuredly, I say to you, till heaven and earth pass away, one jot or one tittle will by no means pass from the law till all is fulfilled. <sup>19</sup> Whoever therefore breaks one of the least of these commandments, and teaches men so, shall be called least in the kingdom of heaven; but whoever does and teaches *them*, he shall be called great in the kingdom of heaven. <sup>20</sup> For I say to you, that unless your righteousness exceeds *the righteousness* of the scribes and Pharisees, you will by no means enter the kingdom of heaven.

### **Introduction to Matthew 5:13-16**

- Do you remember a few weeks ago in church I discussed imputation?
  - I used Ron as an example
  - Not too many raised their hands that they understood imputation
  - Today we come back to it because of what Jesus is saying in Matthew 5:20
  - Unless your righteousness exceeds that of the scribes and Pharisees you can not enter Heaven
  - The only way to have more righteousness than the scribes and Pharisees is to have righteousness imputed to you.
  - We will work on this very important doctrine today so that we all can understand it
  - First we will work on the first few verses so we are able to fully understand
  - Today will be a thinking day. You will need to really focus and pay attention so that you do understand



- Before I begin, how many of you already truly understand the doctrine of imputation
- I would like to answer a serious question: How important is the doctrine of imputation?
  - The doctrine of imputation is considered foundational to Christianity.
  - Here are a few reasons why it is considered significant:
    - **Salvation:** The doctrine of imputation is central to the Christian understanding of salvation.
      - It explains how believers are made righteous before God and how they can be reconciled to Him.
      - Without the imputation of Christ's righteousness, there would be no hope for humanity's salvation.
    - **Atonement:** Imputation is closely linked to the concept of atonement, which is the reconciliation of humanity with God through the sacrificial death of Jesus Christ.
      - It highlights the significance of Jesus' death on the cross as the means by which sin is dealt with and righteousness is granted to believers.
    - **Grace:** Imputation underscores the idea of grace - that salvation is a gift from God that cannot be earned through human effort.
      - Instead, it is received by faith in Jesus Christ.
      - The imputation of righteousness demonstrates God's grace in providing a way for sinful humanity to be made right with Him.
    - **Identity:** Understanding imputation helps believers grasp their identity in Christ.



- It teaches that believers are not defined by their own righteousness or lack thereof but by the righteousness of Christ imputed to them.
- This understanding can bring assurance and confidence to believers in their relationship with God.
- Overall, the doctrine of imputation is crucial for understanding the core tenets of Christian faith, including salvation, atonement, grace, and believers' identity in Christ.
- Can you see the importance of it?
- **Let's turn to Matthew 5:17-20**

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*Matthew 5:17 (NKJV) <sup>17</sup> "Do not think that I came to destroy the Law or the Prophets. I did not come to destroy but to fulfill.*

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- **"Do not think that I came to destroy the Law or the Prophets.**
  - The Lord did not come to earth to do away with the law nor the teachings of the Prophets
  - *To destroy*. To abrogate; to deny their divine authority; to set men free from the obligation to obey them.<sup>1</sup>
  - *Jesus did not come to do away with the Law*
  - "Do Not think"

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<sup>1</sup> Albert Barnes, [\*Notes on the New Testament: Matthew & Mark\*](#), ed. Robert Frew (London: Blackie & Son, 1884–1885), 49.



- The aorist imperative does not imply that the disciples had such a thought, but it does emphatically forbid such a thought<sup>2</sup>
- You must control your own thinking
- And you must not permit wrong thinking of others to be taught
- The Law referring to the first 5 books of the Bible.
- Not only did He come NOT to destroy the Old Testament, but to fulfill it.
  - To complete it
  - Look at verse 17 again
- “I did not come to destroy but to fulfill it”
  - Fill it up completely
  - Meaning that He:
    - This speaks of fulfillment in the same sense that prophecy is fulfilled. Christ indicates that He fulfills the law in all its aspects.
      - He fulfills the moral law by keeping it perfectly.
      - He fulfills the ceremonial law by being the embodiment of everything to which the law’s types and symbols pointed.
      - And He fulfills the judicial law by personifying God’s perfect justice (cf. 12:18, 20)<sup>3</sup>

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<sup>2</sup> R. C. H. Lenski, [\*The Interpretation of St. Matthew’s Gospel\*](#) (Minneapolis, MN: Augsburg Publishing House, 1961), 204.

<sup>3</sup> John F. MacArthur Jr., [\*The MacArthur Bible Commentary\*](#) (Nashville: Thomas Nelson, 2005), Mt 5:17.



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*Matthew 5:18 (NKJV) <sup>18</sup> For assuredly, I say to you, till heaven and earth pass away, one jot or one tittle will by no means pass from the law till all is fulfilled.*

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- “one jot or one tittle”
- No matter how minute a portion of the Old Testament is, none of it will be done away with until it is no longer needed when it is all fulfilled, and we are in Heaven
- Jesus is actually saying that the Old Testament is authoritative
  - It is the:
    - Inspired
    - Inerrant Scripture
    - It has authority over our lives
    - It will be completed
    - All prophecy will take place

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*Matthew 5:19 (NKJV) <sup>19</sup> Whoever therefore breaks one of the least of these commandments, and teaches men so, shall be called least in the kingdom of heaven; but whoever does and teaches them, he shall be called great in the kingdom of heaven.*

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- “Whoever therefore breaks one of the least of these commandments”
  - Jesus is not condoning living a life of violation to God’s Word
  - This is important to understand
  - The least of all of the commandments of God are important to God
  - The commandments of God are:
    - Based upon God’s Character



- A moral compass for us to live by
  - Saving Grace does not mean that there is no purpose in the Law
  - The Law is God's expectations upon us to live by, not to be saved by
  - You cannot keep the Law and be saved
  - The law will condemn you
  - The law can make you legalistic if you are not careful
  - Saving grace is how we are:
    - Saved
    - Live
    - Sustained
  - Grace, faith, the Holy Spirit, and the Word empowers us to live the law, to live the Word.
  - Grace provides a solution when we don't keep it
  - But grace will not leave you alone to keep walking in disobedience as a Christian
  - If you can keep walking in disobedience that is not a positive sign spiritually speaking
  - God's grace changes a person from the inside out
  - He does not leave you the same
  - He transforms you
- "teaches men so, shall be called least in the kingdom of heaven;"
- Now Jesus is addressing the teaching of the Word
  - You have to live it
  - You have to teach others correctly



- If you teach others that you don't have to obey the Law you will be among the least in Heaven
  
- "but whoever does and teaches *them*, he shall be called great in the kingdom of heaven."
  
- God honors the ones who honors His Word
  - If your practicing His Word
  
  - If you teach others to follow all of His Word, then, God honors you
  
  - One of the ways He honors you is you will be great in the Kingdom of God
    - 1 Samuel 2:30 (NKJV) <sup>30</sup> Therefore the LORD God of Israel says: 'I said indeed *that* your house and the house of your father would walk before Me forever.' But now the LORD says: 'Far be it from Me; for those who honor Me I will honor, and those who despise Me shall be lightly esteemed.
  
    - John 12:26 (NKJV) <sup>26</sup> If anyone serves Me, let him follow Me; and where I am, there My servant will be also. If anyone serves Me, him *My* Father will honor.
  
    - 1 Timothy 5:17 (NKJV)<sup>17</sup> Let the elders who rule well be counted worthy of double honor, especially those who labor in the word and doctrine.
  
    - Psalm 138:2 (NKJV) I will worship toward Your holy temple, And praise Your name For Your lovingkindness and Your truth; For You have magnified Your word above all Your name.



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*Matthew 5:20 (NKJV)*

*<sup>20</sup> For I say to you, that unless your righteousness exceeds the righteousness of the scribes and Pharisees, you will by no means enter the kingdom of heaven.*

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- Unless your righteousness exceeds the righteousness of the scribes and Pharisees
  - They lived an outward live that was impeccable
  - They kept the law
  - They would divide the law into 613 commandments
    - 248 positive ones
    - 365 negative ones
  - They lived an incredible disciplined life to follow the law
  - They were looked upon as the spiritual ones
  
- And yet Jesus said unless your righteousness exceed this type of life working at keeping 613 commandments you would not get to Heaven
  - How can you exceed this?
  - This was impossible
  - It would be impossible for anyone to get to Heaven
  - Here were the flawless people
  - And yet you had to be better than them
  
- This is exactly what the disciples said one day





- Matthew 19:25–26 (NKJV) <sup>25</sup> When His disciples heard *it*, they were greatly astonished, saying, “Who then can be saved?” <sup>26</sup> But Jesus looked at *them* and said to them, “With men this is impossible, but with God all things are possible.”
- ☐ How then does God save us? How do we become more righteous than the Scribes and Pharisees?
  - The Answer is Imputation
  - It starts with God opening our eyes to see that we are helpless and hopelessly lost
  - That is what the Law does for us
  - The Law shows us we are sinners
  - We cannot live up to the standard of the Law
  - We all have fallen short
  - We all have sinned against God because we are sinners
- ☐ So what does God do?
  - He:
    - Opens our eyes to see we need to be forgiven
    - He opens our hearts that we would receive The Lord Jesus Christ as our Lord
    - We call out to the Lord to save us from all of our sins
    - We turn from sin and self-rule to Christ rule
    - He Imputes our sine to Christ
    - He imputes the righteousness of Christ to us
    - Thereby making us as righteous as Christ
    - We then exceed the righteousness of the Scribes and Pharisees



- ❑ 2 Corinthians 5:21 (NKJV) <sup>21</sup> For He made Him who knew no sin *to be* sin for us, that we might become the righteousness of God in Him.

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- ❑ How does the imputation take place?

- Illustration of Imputation

- ❑ **Application of the passage**

1. Be sure you are saved
2. Work at understanding imputation until you comprehend it
3. Understand the importance of imputation
  - a. Releases us from the performance trap
  - b. Causes us to rest our faith and trust in the work of Christ
  - c. Enables us to stand in Grace
  - d. Reminds us to be thankful that Jesus did the impossible for us—He made us righteous
  - e. Reminds us that when we sin that there is:
    - i. Mercy to be forgiven
    - ii. Grace to sustain us
    - iii. We are in a position of salvation, experiential being saved
  - f. Imputation allows us to take pleasure in our new identity with Christ
    - i. We are adopted by God
    - ii. We are children of the Most High God
    - iii. God has complacent love for His children